G R S App F [X 4]

1941 -

File No 26-41

Previous References

(ML)

Serial Nos 3, 4, 5, 7, 9, 10

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Nov 41

SUBJECT

Irregular payments made in the Bombay-Persian Gulf during the years 1935-36

To,

The D C Kolaba

L 4582 dt 4 11 41

Directs that the amount under item No 4 may be ~~charg~~ charged to the Amldar President ~~with the sanction~~

Audit objection against the Bowringpet Town Municipality

(1)

General and Revenue Secretariat — File No 26 of 1941 — [App F III—2

Serial No.

Letter no A. & C 2267/40-6 dated 25-10-41 from the Deputy Comr, Kolar Dist- stating that certain items of expenditure incurred by the Bowringpet Town Municipal Council have been placed under objection in the Audit and Inspection Reports of that Municipality and recommending to Sanction the expenditure already incurred by warning the officers concerned.

2) It is stated that the amounts covered in items (1) and (3) in the P.W.D have since been recovered. Regarding others, the D.C may be requested to get the explanations of the then Officers - President and the non-Official Vice President, to examine the question of according Sanction to the items (Sd) 23/11/41

3) Please see personal para of the D.C's letter suggesting surcharge also as one of the alternatives.

It is therefore useful to ascertain what the Municipal Law is on the matter.

(Sd) 26/11/41

3) The amount involved is Rs 87/8/- It relates to

NOTE—Cancel excess.

WD 04155—GPB—55,000—22-10-41

1) Audit objection against the Bondmaster - Head clerk.

File No. 26 of 194 / General and Revenue Secretariat SR.S

Serial No.

the year 1935-36. Having regard to the circumstances set forth by the D.C Kolar, the explanation of the Comptroller & Auditor General and the amount may first be allowed and then the question of writing off the said amount or surcharging it on the Peons responsible may be considered

Law Secy for 25.11.41

GEOY. SECTION 25 NOV 1941 GOVT OF MYSORE

4) Hon 2 25 11 41

5) Draft for Committee

6) Submit with a draft letter to the D C Kolar Dist.

Hon 25/11/41

27/11

7) Draft for 29.11.1941

TYPING SECTION 28 NOV 1941 DESPATCHED BY

To the D C Kolar Dist — No L 45-82 d 29-11-41 — Calls for certain information

Sec 1/12

Irregular payments in Borrowpet Taluq.
In 1935-6 ——— audit objection

2541 / 7739

General and Revenue Secretariat

Taluq File No 21 of 1941-2 [App. F. III-2

Serial No 5

From The D C Kolar

No A 5 C 2767/40-41 dt 26 42

Ref The information called for in The Office letter 'F' cited with reference to para 3 supra of the notes. The D C could only forward the explanation obtained by The then Ex-officio President of the Taluq for the irregular payments made, as the explanation of the Vice-President is not received so far

E

P.2 D

The then Ex-officio President submitted that he is not responsible for the items 1 and 2 of the Inspection Note and 3 of the Audit Note as the work in respect of these items was completed long before he took charge of the Taluk

As regards item No 4 of the audit note, he states that it was hardly 18 days since he had taken charge of the Taluk, the proposal was placed before him for being sanctioned and he has sanctioned the same on the strength of the Municipal Council resolution ~~referred~~ Moreover, he was not aware that the previous big contract of Rs 4000/- was disposed of to the contractor on tenders, otherwise, he would have been the last person to have ~~sanctioned~~ sanctioned the contract at an enhanced

NOTE—Cont. Sheet.

WD 04186—GPB—85,000—28-10-41

4 Irregular payments in the Bowringpet taluq 2549/7734
in the year 1935-36 ——— Audit objection 2549/7734

General and Revenue Secretariat

Serial No

cost of Rs 350/-; it is stated that many a time he has passed orders heavily on the strength of the office notes with the previous remarks of the Vice-President, the being one of such cases.

3) At the distance of time and in the absence of the records connected with item No 4 of the audit notes, he expresses his inability to show on what basis the orders were passed by him and why tenders were not called for. In this respect in view of the above explanation, he requests that he may be absolved from the blame.

5) Subject to orders of the explanation from the Vice-President may not be awaited

Secy 24/6 43 Kolar with its report to obtain Government's explanation of the Vice President before the end of June 1942.

Secy

Cur 9-7-42

Secy

BIJOY LAW OFFICE 5611 - 25 - 1942

1859/L Amdt Objections in the Bowringpet Mly (S')

7739

General and Revenue Secretariat — File No 26 of 194 2 — [App F III 2 Leg

Serial No.

No. Dft letter is sent up for favour of appl hrs

GS 9/7

17 Typed for 9/7 hrs

To,

The D C Kolar.

L 207/1942

calls for the explanation of the Vice-President in the matter before the end of July 1942.

Subs B hrs 11/7

To,

The D C Kolar.

No. 11857/28 7 42.

Subs B hrs GS 14/7

Requires the enhanced rents as regime by him.

From the D C Kolar Dt

No A5-C 2767/41-42 dt 18-8-42

Fds the explanation of the Vice-President of the Bowringpet Town Mly on the matter called for orders will refer to paras 3 and 13 of the rule Typed

18

Subs 23/9 GS 24/9

NOTE—Cont. Sheet.

WD 04155—GPB—2,000—28-10-4

P T O

File No. of 194 General and Revenue Secretariat

Serial No

Audit objection in the Bowringpet Town Mly

General and Revenue Secretariat — File No 26 of 1941 — [App. F. III—2

Serial No

P W D

1) In his letter No. A5 C 2767/40 dated the 25th October 1941, the Deputy Commissioner, Kolar District, has reported that an expenditure of Rs. 87-8-0 was incurred by the Bowringpet Town Municipal Council in the year 1935-36 and the same has been objected to in audit as an irregular payment. The local Municipal Council have thereupon resolved that, as the said amount has been actually spent the action of the officers responsible therefor, may be condoned. The Deputy Commissioner also recommends that, in the absence of complete records connected with the case, the objection may be waived with a warning to the concerned officers.

2) The explanations of the then Ex-officio President and the Non-official Urea President were called for with a view to consider whether the amount may be waived or surcharged.

'M'

3) The then Ex-officio President of the Municipality Mr. Lakshmana Rao states that he is not responsible in respect of the explanations on items 1, 2 and 3 as the works were completed long before he took charge of the office. As regards the item No. 4, he requests that he may be absolved from the blame for the following reasons -

4) It was hardly 18 days when he had taken charge of the office, that the proposal was kept before him for being sanctioned, and on the strength of the Municipal Council resolutions, and being ignorant of the fact that the previous big contract of Rs. 4,000/-

NOTE—Contn Sheet.

WD 04185—GIPB—55,000—28-10-41

Serial No.

Rs. 4,000/- was disposed of on tenders and on the strength of the office notes with the previous remarks of the ~~Village Panchayet~~ Vice President, he sanctioned the ~~tenders~~ contract without calling for tenders. In the absence of proper records and at this distance of time, he is not able to say why tenders were not called for in respect of this item of work.

23 The Non-official ~~Village Panchayet~~ Vice President states that, as per the Mutchalika executed by the contractor in ~~favour~~ favour of the responsible officers, the work relating to the improvements to the High School Buildings was got executed and payments made to the contractor, as per measurements and that there is no specific mention of any condition in the Mutchalika that any percentage must be deducted etc., and that there is no rule to withhold 16 per cent of the value of the work done by the contractor.

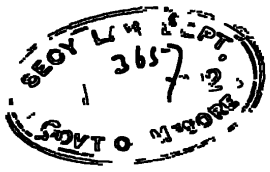
24 It is now for orders whether the proposal of the Deputy Commissioner to write off the amount may be sanctioned or the amount so incurred surcharged on the officers.

25 The amount involved is Rs. 87-8-0 and the expenditure was incurred in the year 1935-36 i.e., more than 7 years ago. The Municipal Council have resolved that the irregularities in not calling for the tenders for getting through the works may be condoned and the expenditure incurred already sanctioned. The Deputy Commissioner recommends that as the entire records relating to the case are not available, it is difficult

Audit Objection re The Bowringpet Town Ltd — 1850/L

Serial No

difficult to fix the responsibility of each officer for the expenditure incurred and that as an alternative, the irregularity may be condoned with a warning to the Ex-officio President and the Non-official Vice President and the expenditure incurred already regularised. The recommendation of the Deputy Commissioner is for orders.



Sra
GS 30/9
3099

Lawrence 26/6
30/6/42

2) The amount mentioned is Rs 87-6-0 and the transaction relates to 1935-36. The DC reports that the entire records are not available. & therefore the explanation of all the officers concerned cannot be obtained & individual responsibility fixed.

2) In regard to para no 4 of the explanation of the then President Mr Lakshmana Rao is that he entrusted the additional work for Rs 350/- to the same contractor on the B Panchayat. The resolution

WD 9155—GPB—55,000—28-10-41

Hon'ble objection —— Accounts for [illegible]

File No. 26 (of 194) General and Revenue Secretariat

Serial No.

2) The Municipal Council [illegible] the Vice-President, being, as he was then [illegible] Lieutenant of the [illegible] Main Road Tenders had been called for under the circumstances the recommendation of the DC to condone the irregularity with a warning to the President & Vice President concerned may be accepted.

Sd/- R.S.G

1-11-42

OFFICE OF THE MINISTER FOR L.S.G & P.H
Date. 2-11-42
No. 2[illegible]

3) It was the duty of the Municipal President to have observed rule 76 and the amount under [illegible] to be [illegible] to Government

Sd/-

31-10-42

OFFICE OF THE MINISTER FOR L.S.G & P.H
Date. 2-11-42
No. 3490

2-11-42

Sd/-

Audit Objections in the Municipal Town Hall, Kolar 1850

General and Revenue Secretariat — File No 26 of 194 / — [App F III-2

Serial No

Draft letter as put up for approval with reference to para 30 supra of the notes thereon

Sd/- 3/11

Sd/- 3/11/[illegible]

To,

The Dy Collr,

Kolar.

I have to request you to direct that the amount under item No. 4 in my letter dated 4.11.[illegible] may be recharged to the Municipality with certain observations.

Sd/- 5/11

NOTE—Contn. Sheet.

WD 64155—GIPE—55.000—28-10-41

File No.

of 194

General and

Serial
No.

GOVERNMENT OF MYSORE RC 26-41-2

Telegraphic Address

OFFICE OF

THE DEPUTY COMMISSIONER,

KOLAR DISTRICT,

No. A.5.C. 2767/40-41.
Encls. Records.

Date 25th October 1941.

GEN'L SECRETARIAT 30 OCT 1941 GOVT OF MYSORE

GOVT LAW DEPT. 30 OCT 1941 GOVT OF MYSORE

L.S.G. Branch 254

F.V.NARAYANA RAO, Esqr., B.A., LL.B.,

Secretary to the Government of His Highness the Maharaja of Mysore, LAW DEPARTMENT, Bangalore.

Sir,

Subject - Audit objections in the Bowringpet Town Municipality.

I have the honour to state that the marginally noted items of

I. OBJECTIONS AS PER INSPECTION REPORT.

		Rs
1.	Cost of 2 rafters and 1 collar paid in excess to the contractor in connection with the extension of the Municipal High School.	14 - 11 - 0
2	Cost of 6 Cubic feet of wood paid to the contractor in connection with the same work.	31 - 8 - 0
	Total.	46 - 3 - 0

II. OBJECTIONS AS PER AUDIT REPORT.

3.	Excess payment made to the Contractor in respect of space 9 1/6 Cubic feet occupied by rafters	2 - 4 - 8
4	Loss sustained by the Municipality in having entrusted an additional work estimated to cost Rs.350/- to the Contractor without calling for tenders.	56 - 0 - 0
	Total.	58 - 4 - 8

Total of I and II both. Rs. 104 - 7 - 8

expenditure incurred in the Bowringpet Town Municipality during the year 1935-36, have been placed under objection in the Audit and Inspection reports of that Municipality for that year with the observation that action should be taken either to recover the amounts from the Contractor or to obtain sanction of Government to admit the expenditure in audit.

The objections were considered by the Municipal Council at their meetings held on 24/3/1941 and 29/5/1941 and it was resolved that in

1.T.O.

circumstances to be explained, Government might be requested to condone the irregularities and sanction the expenditure already incurred

The resolution of the Municipal Council dated 29/5/1941 is to the effect that all the items of work were entrusted and payme therefor made to the same contractor Mr Sileman Khan to enable him to make up for the loss said to have been incurred by Him in the execution of a previous work and that this was done as per personal instructions of the Deputy Commissioner and for the same reason, it is reported, that the usual deduction at the prescribed rate of 16% of the tender rate was n t made in the bills for the above works It is further reported that the amounts involved in items (1) and (3) above Viz , Rs 16/15/8 in the aggregate have bee recovered from the contractor from his subsequent bills and that sanction of Government is required for waiving the recovery or the objection in respect of the balance, Viz., Rs 87-8-0, of the irregular expenditure

On receipt of the resolutions in this office, the President of the Municipality was informed that either the amount in question, Viz , Rs-87-8-0, should be similarly resovered from the contractor or that the persons responsible for the irregular payments would be surcharged with the amount But the President has reported that the contractor has refused to pay the amount and that Messrs B Lakshmana Rao and C N Hanumantha Rao, the then Amildar-President and Non-Offic Vice-President respectively of the Municipality are responsible for irregular payments The (President) has submitted the petition date 28/3/1940 from the Contractor Mr Sileman Sab who requests that he should not be penalised for the omission of the Municipal Office to observe the prescribed rules and that the work at an estimated cost of Rs 350/- which was entrusted to him without calling for tenders w one which he was asked to do out of the savings effected out of his original tender for Rs. 4000/- for the extension of the school build ard should therefore be regarded as a continuation of the old work a rct as a fresh work

The

The transactions relate to the year 1935-36 and from the records available it is difficult at this distance of time to explain the circumstances in which the payments were made. The only course that now appears feasible is either (1) to surcharge the then Amildar-President and the non official Vice President of the Municipality, or, (2) to sanction the expenditure so that it might be admitted in audit. In the former case, the explanations of the officers concerned will have to be obtained in the matter but the records as at present available are in an incomplete form and the President reports that these are the only available records. In the absence of the entire records it is difficult to fix the responsibility of each officer for the expenditure incurred The only other alternative is to condone the irregularity and regularise the expenditure already incurred with a warning both to the Ex-Officio President and the Non-Official Vice President.

Under the above circumstances, I request that Government may be kindly moved to pass orders accordingly. Connected records are enclosed for favour of reference.

I have the honour to be,
Sir,
Your most obedient servant,

Senior Assistant Commissioner,
~~Ex-Deputy Commissioner~~,
Kolar District,
(absent from station)

DPR.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat.

No 4582/Ex:records Dated, Bangalore, 29th November 1941

From

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department.

To

The Deputy Commissioner,
Kolar District.

Sir,

With reference to your letter No.A.S.G.2767/40-41 dated the 25th October 1941, regarding the audit objections raised against the Bowringpet Town Municipal Council, I am directed to request you to obtain and forward the explanation of the Ex-Officio President and the non-official Vice-President of the time who were responsible for the irregular payments in question. ~~For the orders of Government.~~

The records accompany.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Law Department.

ACA/Rc.

Appendix F G—1]

SUBJECT

Section M4

File No.: 26-41

Serial No. 4

Diary No. of letter replied to.....

No. 4582/L.R.: Records.

To

The D.C Kolonnawa

General and Revenue Secretariat

( )

the *193*

Sir,

With reference to your letter no A S.C 2767/P.O.-41 dated 25--10-41, re the [illegible] of audit objections raised against the Bowrieg/per-Town Municipal Council

I am directed to request you to obtain and forward the explanation of the ex-officio-presidents and the non-official members of the [illegible] who were responsible for the irregular payments in question.

Date of issue 29th Nov. 1941

Signed by Mr. G. Ramachandra Rao

† List of enclosures.

Copied by

Examined by

for the orders of Govt:
the records accompany

I have &c.-

[signature]

The Secy to Govt-
Law Dept-

[signature]
27/6/1

7739/2

No.A.5.C. 2767/40-41.

Engl One file.

Office of the Deputy Commissioner,
Kolar District,
Kolar, Dated, the 12th June 1942.

To

26-41-5

C.NARAYANASWAMY NAIDU, Esqr , B A , B L ,
Secretary to the Government of Mysore,
LAW DEPARTMENT, Bangalore

SEOY LAW DEPT 1942 GOVT OF MYSORE

RECEIVED 13 JUN 1942 LSL

Sir,

SUBJECT - Audit objection of Bowringpet Municipality

- o -

With reference to your letter No L 4582 dated 29-11-1941 requesting to obtain and forward for orders of Government the explanation of the Ex-Officio President and the Non-Official Vice President at the time who were responsible for the irregular payments ~~to~~ in question, I have the honour to forward for favour of perusal the explanation of Mr B Lakshmana Rao, Sub Division Officer, Chitaldrug, who was the Ex-Officio - President of the Municipality at that time and to state that the Non-Official President Mr C N Haummantha Rao has not given his explanation so far, though he was requested in this behalf He has again been reminded in the matter and on receipt of his explanation, a further communication will be made to you The entire connected records are herewith enclosed

I have the honour to be,
Sir,
Your most obedient servant,

for DEPUTY COMMISSIONER,
KOLAR DISTRICT

DPR.2

No: A6 3566/41.

Office of the Deputy Commissioner
Chitaldrug District,
Chitaldrug, Dated 14th May, 42.

Dear Mr. Lakshmana Rao,

I am desired to forward herewith the connected records ending with letter No. A5.C: 2767/40-41 dated 6th May, 1942, from the Deputy Commissioner, Kolar District, pertaining to the objections raised in the audit notes and inspection notes in connection with the work relating to the additional improvement to the High School at Bowringpet, and to request you kindly to forward your explanation in the matter at a very early date.

The connected records may also be returned with your explanation

F L.R

YOURS SINCERELY,

To

B.Lakshmana Rao, Esq., B A.,
Sub Division Officer,
C h i t a l d r u g.

On Mysore Government Service

As directed I have submitted herewith the explanation called for together with the records.

P. D.
2-5-42

Reference:- D.O. No. A1 3566/41 dt. 14-5-42 from the Dy. Commr. Chitaldrug District, calling for explanation regarding certain audit objections relating to the Bowringpet Municipality for 1935-36

Respectfully Submitted. In the letter D.O. No. A3 C 2767/40-41 dt. 6-5-42 from the Dy. Commr. Kolar, four items are mentioned, two relating to objections as per Inspection Report & two to objections as per Audit Report. It is Submitted that items 1 & 2 of the Inspection Report & item No. 1 of the Audit Report, in all, 3 items relate to excess payment made to Contractor in connection with the extension of the Municipal High School. The original record re payments made for the extension of the High School has not been sent for reference & I think that these three items relate to the construction of the 4 additional rooms to the High School but it is clear from the extract (para d) of the Audit Note for 1935-36 enclosed in the records, that an estimate for the additional improvements to the ML High School for Rs 350/- was sanctioned on 15/10/35 i.e. 2 months after the close of the construction of 4 additional rooms.

I took charge of the Bowringpet Taluk on 28/9/35 i.e. long after the work connected with the construction of 4 rooms had been completed & closed. No record relating to any connection with any payment re additional 4 rooms is found existing. It is therefore Submitted that I am not responsible for the above said 3 items of objections since I was not in charge of the Taluk at the time.

The only item of objection that I have to explain is item No. 2 in the Audit Report Viz- Loss sustained in entrusting an additional work for Rs 350/- without calling for tenders. No doubt this estimate was sanctioned by me for Rs 350/- on 15/10/35 as per Managing Committee Resolution dt. 14/10/35 I wish to submit that the Taluk I have put 18 days after my taking Charge. While giving the Contract for taking the Head Relief on 7/11/35, the fact of the 350 Rs big estimate having been given to the same person previously on tenders was not brought to my notice by the Vice President or others who were there at the

the time when the Contractor of the additional roads was undertaken & completed. No Court the Marshalship has been taken before me on 7/11/35 but the papers ordering the disposal of the Contract to Contractor Solomon Sah is not forth coming in the records I very well remember that I used to pass orders on the office notes with the approval of the Vice President in disposing of Contracts. These papers are necessary to show what order is passed by me in the matter & to explain why tenders was not called for.

The 18K bill has been passed & the Vice President has his remarks and notes on the Bill. The private bill has been checked & the Vice President has the work. The fact of the Contractor having been entrusted with the previous big work on tenders basis had been because he was not aware of any state of the work, I would have been the best person to allow the work to be done for the estimated amount I was new to the Council & it was hardly 18 days since I had taken charge. I had no knowledge of the previous work nor of the records connected thereto. Probably this might have been the 18K estimate Sanctioned & not them the papers (office notes etc) ordering the disposal of the Contract to Solomon Sah is not forth coming in the records except the Marshalship What is the basis for taking the Marshalship is not fixed in the records of the distance of three & in the absence of the papers relating to the order made price disposing of the Contract to Solomon Sah, which I always used to do on office notes, I cannot but submit to state that the failure on the part of the Vice President who was fully conversant with the big estimate having been disposed of tenders to the same person, to bring the said fact to my notice when I was new to the 18K, might have been the reason for not disposing of the contract in question by tenders.

In this circumstance, I respectfully beg to be absolved from blame.

Thanking you,

S. O.

Chirala

22/5/36

Appendix F G—1j

SUBJECT Income-tax

Section ML

File No 264-41

Serial No 7

Diary No of letter replied to

No L 207

To The D.C. Kolar Dist

Sir,

With reference to correspondence ending with your letter No A 5 C 276 dt 12 6 42 regarding the appeals and objections raised by the Town Standing Committee Bowringpet I am directed to request you to obtain and forward the explanation of the non-official Vice-President of the time who was responsible for the irregular payment in question, before the end of July 1942

General and Revenue Secretariat

( )

the *19*

Date of issue. 10.7.42

Signed by N.S.R. Rao

List of enclosures

Copied by

Examined by

For Secy to Govt
Revenue Dept.

WD 03695—GPB—30,000—29 1 40

1609/2

No A.5.C.2767/41-42.

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar, the 24th July 1942.

To

The C. Narayanaswami Naidu, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Law Department, Bangalore.

SECY LAW DEPT
27 JULY 1942
GOVT OF MYSORE

Sir,

With reference to your letter No:L.207/Rl.26-41-7 dated 10th July 1942, requesting me to obtain and forward the explanation of non-official Vice President of Bowringpet Municipalities who was responsible for the irregular payment, I have the honour to request you kindly to cause to send the connected records sent with this Office of even number dated 12th June 1942, as they are required by the Vice President for furnishing his explanation.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

25/7.

PVR.

Dft letter as put up

27/7

27 JUL 1942
CTT

1854/L

No. A 5.C. 2767/41-42
Enc. one file.

Office of the Deputy Commissioner,
Kolar District.
Dated, Kolar the 18th September 1942.

To

The Secretaty to Government,
Law Department,
Bangalore.

Rule 26-41-9

Subject:- Audit objection of Bowringpet Municipality.

Sir,

With reference to your letter No L.207-Ml.26-41-7 dated 10-7-42 requesting me to obtain and forward the explanation of the Non-Official Vice-President of Bowringpet Municipality, I have the honour to forward herewith for favour of perusal the explanation of Mr. C.N Hanumantha Rao, who was the non-official vice-President of the municipality at the time referred to in the audit objection. The connected records are herewith returned

I have the honour to be,

S i R,

Your most obedient servant,

C. Hanumantha Rao
18th Sept

For Deputy Commissioner,
Kolar District,
(Absent from station)

MS.

With reference to Memo No: A 5 C 2767/442 dated 18th August 1942 from the Officiating Asst. Commissioner Kolaba: I beg to submit my explanation as follows: Agt. 11 35 Cr

Work as per terms of the Municipal Executed by the Contractor in favour of the then President of the Municipality & Secretary of the Municipal High School Committee, with respect to the additional entrance work has not been effected to the High School Building, the Work was first executed by my predecessor Mr. as per measurements of the Contractor.

There is no specific mention of any Condition in the Municipal Act any per centage should be deducted & this is no rule to withhold the value of the work done by the Contractor.

C. H. Hegde Asst Engr
5/9/42.

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Date of issue 4/11/42

Signed by for G R

List of enclosures

Copied by

Examined by

...tion Mal

File No 26—41

Serial No 10

No L. 4582

To

The D C Kolaba

Sir,

With reference to the correspondence ending with your letter No A S C 2767/41-42 dt 18 5 42 regarding the objection raised in audit against the Borough of Town Mal el for the irregular payments during the year 1935-36, I am directed to observe that it was the duty of the then Auditor - President of this Mal el relating to the cutting of [illegible] to have observed the rules, and to

P T O

Shri [illegible] that the loss of Rs 561/- on account of
item No 4 incorrectly charged by the Public Works Department as per audit report
has been paid by [illegible] vide your letter No. [illegible] dt. [illegible]
additional work of an estimated cost of Rs 350/- to the contractor without calling tenders may be
surcharged to him.
The records accompany.

I have the honour to be,
Sir,
Your most obedient servant,
Law Dept.